

**Illinois Department of Revenue
Regulations**

Title 86 Part 150 Section 150.335 Game or Game Birds Purchased at Game Breeding and Hunting Areas or Exotic Game Hunting Areas

TITLE 86: REVENUE

**PART 150
USE TAX**

Section 150.335 Game or Game Birds Purchased at Game Breeding and Hunting Areas or Exotic Game Hunting Areas

Beginning July 20, 1999, Use Tax shall not apply to game or game birds purchased at:

- a) a game breeding and hunting preserve area licensed by the Department of Natural Resources (see Section 3.27 of the Wildlife Code [520 ILCS 5/3.27]);
- b) an exotic game hunting area licensed by the Department of Natural Resources (see Section 3.34 of the Wildlife Code [520 ILCS 5/3.34]); or
- c) a hunting enclosure approved through rules adopted by the Department of Natural Resources.

(Source: Added at 24 Ill. Reg. 10728, effective July 7, 2000)